



# WASHOE COUNTY

"Dedicated To Excellence in Public Service"

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CM/ACM   
Finance   
DA N/A  
Risk Mgt. N/A  
HR N/A  
Other N/A

## STAFF REPORT

BOARD MEETING DATE: April 14, 2015

**DATE:** March 25, 2015  
**TO:** Board of County Commissioners  
**FROM:** Al Rogers, Management Services Director, Manager's Office  
(775) 328-3606, [ARogers@washoecounty.us](mailto:ARogers@washoecounty.us)  
**THROUGH:** John Slaughter, Washoe County Manager  
**SUBJECT:** Acknowledgement of Publication of Notice of Intent to Augment Budgets and approval of the attached resolution to augment the General Fund in the amount of \$3,398,217 and approve the use of General Fund Carryover to cover previously approved unbudgeted expenditures for the fiscal year 2014-15; and, direct the Comptroller to make the appropriate budget adjustments (net impact to County Budget is zero). (All Commission Districts)

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### SUMMARY

Acknowledgement of Publication of Notice of Intent to Augment Budget and approval of the attached resolution to augment the General Fund in the amount of \$3,398,217 for appropriation authority for previously approved but unbudgeted expenditures for the fiscal year 2014-15. Approval of this recommendation will put in place the budget authority for expenditures already approved for fiscal year 2014-15.

Washoe County Strategic Objective supported by this item: Sustainability of our financial, social and natural resources

### PREVIOUS ACTION

5/19/14: Board of County Commissioners (BCC) approved the 2014-15 final budget.

### BACKGROUND

In most years there is a difference between the actual audited ending fund balance of one fiscal year and the budgeted beginning fund balance of the subsequent fiscal year, which is excess beginning fund balance, also known as carryover. It is recommended that a portion of the carryover from fiscal year 2013-2014 available for fiscal year 2014-2015 be used for the following unbudgeted funding requirements:

**\$842,587** for the court-restricted capital expansion account project to support the long-term capital needs of the Second Judicial District Court, approved by the BCC on November 13, 2012.

AGENDA ITEM # 9

**\$69,088** of the carryover will put appropriations in place for the Justice Court Administrative Assessment funds that were transferred to the General Fund in fiscal year 2013-14 but not budgeted for expenditure use in fiscal year 2014-15.

**\$2,486,542** - During the fiscal year 2014-15 budget process, labor agreements were still in the process of being negotiated; therefore, the outcome was not completely included in this fiscal year's budget. Due to vacancies throughout this year many departments have been able to absorb the cost of the labor increases but several departments require additional budget authority. The areas requiring additional budget authority are as follows:

Sheriff's Office	\$ 2,477,092
Alternative Sentencing	\$ 9,450
<b>Total Adjustments</b>	<b>\$ 2,486,542</b>

**FISCAL IMPACT**

If approved, the augmentation for carryover will result in an increase in appropriations for the General Fund of \$3,398,217, which will be appropriated in the following accounts:

	<b><u>Increase Expenditures</u></b>
C920301-781002 District Court Expansion project	\$ 842,587.00
IN60233-710100 Sparks Justice Court Admin Assessment funds	\$ 8,620.00
IN60277-710100 Wadsworth Justice Court Admin Assessment funds	\$ 55,565.00
IN60235-710100 Incline Justice Court Admin Assessment funds	\$ 4,903.00
C150200-701412 Salary Adjustment	\$1,750,643.00
C150200-705360 Benefit Adjustment	\$ 726,449.00
C154000-701412 Salary Adjustment	\$ 7,400.00
C154000-705360 Benefit Adjustment	\$ 2,050.00
<b>Total Increase in Expenditures</b>	<b>\$3,398,217.00</b>

	<b><u>Increase Transfer Accounts</u></b>
C188500-814092 transfer cash out of General Fund to Capital fund	\$ 842,587.00
C920301-621001 transfer of cash into the Capital Fund	\$ 842,587.00

**RECOMMENDATION**

To acknowledge the publication of notice of intent to augment budgets and approve the attached resolution to augment the General Fund in the amount of \$3,398,217 and approve the use of General Fund carryover to cover previously approved unbudgeted expenditures for the fiscal year 2014-15; and, direct the Comptroller to make the appropriate budget adjustments.

**POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be: Move to acknowledge the publication of notice of intent to augment budgets and approve the attached resolution to augment the General Fund in the amount of \$3,398,217 and approve the use of General Fund carryover to cover previously approved unbudgeted expenditures for the fiscal year 2014-15; and, direct the Comptroller to make the appropriate budget adjustments.

RESOLUTION  
TO AUGMENT THE BUDGET OF THE WASHOE COUNTY GENERAL FUND

WHEREAS, the Washoe County General Fund had an opening fund balance of \$14,903,462 not appropriated in fiscal year 2014-15; and  
WHEREAS, the Washoe County General Fund has the need for appropriation authority for previously approved but unbudgeted expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Board of County Commissioners of the County of Washoe, State of Nevada:

Section 1. That the budget of the Washoe County General Fund be adjusted as follows:

**General Fund**

**Increase Revenues**

General Fund Unappropriated opening fund balance (carryover)	\$3,398,217.00
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**Increase Expenditures**

C920301-781002 District Court Expansion project	\$ 842,587.00
IN60233-710100 Sparks Justice Court Admin Assessment funds	\$ 8,620.00
IN60277-710100 Wadsworth Justice Court Admin Assessment funds	\$ 55,565.00
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C154000-701412 Salary Adjustment	\$ 7,400.00
C154000-705360 Benefit Adjustment	\$ 2,050.00
Total Increase in Expenditures	\$3,398,217.00

**Movement of Cash for the above transactions in the General Fund**

**Transfer of Cash out of Funds**

C188500-814092 transfer cash out of General Fund to Capital fund	\$842,587.00
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**Transfer of Cash into the Funds**

C920301-621001 transfer of cash into the Capital Fund	\$842,587.00
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Section 2. This Resolution shall be effective on passage and approval.

Section 3. The County Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation, Comptroller, and the Budget Division.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Chairman, Washoe County  
Board of County Commissioners

ATTEST:

\_\_\_\_\_  
County Clerk

**PUBLIC NOTICE**

**NOTICE IS HEREBY GIVEN** that the Board of County Commissioners will hold their regularly scheduled meeting in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada, on **Tuesday, April 14, 2015 at 10:00 a.m.** to act on:

**NOTICE OF INTENTION TO ACT ON A RESOLUTION TO AUGMENT THE GENERAL FUND BUDGET.**

Notice is hereby given that the Board of County Commission of Washoe County, State of Nevada, will act on a resolution to augment the fiscal year 2014-15 Washoe County General Fund in the amount of \$ 3,398,217 in order to appropriate previously unbudgeted resources for use by the Washoe County General Fund. Prior to the meeting, written comments may be filed with the Clerk of the Board and will be considered.

Anyone wishing to protest or affirm may do so by appearing at the above-named time and place.

**NANCY PARENT**, Washoe County Clerk and  
Clerk of the Board of County Commissioners

Today is Wednesday, April 1, 2015

Legal Desk  
Reno Gazette-Journal

Please publish the Public Notice in the legal section, once on Friday, April 3, 2015 and furnish proof of publication to the:

County Clerk's Office  
Post Office Box 11130  
Reno, NV 89520-0027